



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

September 20, 2004

**CUSTOMS MEMORANDUM ORDER**

NO. 26-2004

**TO :** All Deputy Commissioners  
All District Collectors  
All Service/Division Chiefs  
And All Others Concerned

**SUBJECT :** Temporary Moratorium on Approval to Establish and Operate  
Industry-Specific Customs Bonded Warehouses (ICBWs)

There shall be a temporary moratorium on processing and approval of applications to establish and operate an Industry Specific Customs Bonded Warehouse.

Henceforth, all applications for the establishment and operation of ICBWs shall, except those filed on or before 20 September 2004, outrightly be denied until further instructions from the undersigned.

It is understood, however, that this moratorium shall not cover applications for the establishment and operation of Customs Bonded Manufacturing Warehouses pursuant to Sections 2001 - 2004 of the Tariff and Customs Code of the Philippines, as amended, as well as applications for registration as end user-clients (except BOI-DTI registered firms) of existing ICBWs pursuant to CAO 7-2002 and CAO 7-2003 and accreditation as members of existing Common Bonded Manufacturing Warehouses pursuant to CMO 39-91. Accordingly, applications for the establishment of Customs Bonded Manufacturing Warehouses, registration as end user-clients of ICBWs and accreditation as members of Common Bonded Manufacturing Warehouses may be processed but clearance prior to approval thereof must be obtained from the Commissioner of Customs.

For strict compliance and guidance.

This Order shall take effect immediately and shall last until revoked.

  
**GEORGE M. JEREOS**  
Commissioner